

THE
BOROUGH
OF
WEST HOMESTEAD, PA.
2021
GENERAL FUND
BUDGET

2021 GENERAL FUND BUDGET

REVENUE		2021 Budget	Notes
G/L Acct.	Real Estate Taxes	8.8 Mills	
301.010	R.E. Taxes Current Face	1,353,000	2020 - Lisa G. Certified Value.
301.020	R.E. Taxes Current Discount	(26,000)	96% collected at Discount of 2%
301.030	R.E. Taxes Current Penalty	28,500	2% collected at penalty. Will Collect this in Q4
301.040	R.E. Taxes Current Refund	0	
301.200	R.E. Taxes Prior Year Face	0	
301.210	R.E. Taxes Prior Year Penalty	0	
301.220	R.E. Tax - Delinq. Outside Agency	28,500	Another 2% taxes turned over for collection
301.500	R.E. Taxes Lien Face	0	
301.600	Taxes - Other (TIF, PILOTs)	10,000	The PROGRAM For Offenders = \$10,077 / Agreement for Tax Exempt
	Total Real Estate Taxes	1,394,000	Conservative due to COVID-19 Impact
	Act 511 Taxes		
309.100	Act 77 Income / Sales Tax (RAD)	72,000	County Sales Tax share
310.100	Deed Transfer Tax	30,000	2020 - Hampton Inn \$40K, 6 Yr. Avg. = \$40K
310.000	Earned Income (Wage Tax)	220,000	Conservative due to COVID-19. Budget 2021 @ 90% of 2020.
310.230	Earned Income (EIT) Delinquent	0	
310.500	Occupation Tax - LST Tax	50,000	Conservative due to COVID-19. Budget 2021 @ 90% of 2020.
310.600	Amusement Tax	31,000	Conservative due to COVID-19 - Sandcastle - 2021 @ 75%
310.700	Mechanical Devices Tax	3,000	
	Total Act 511 Taxes	406,000	Conservative due to COVID-19 Impact
	Licenses & Permits		
321.000	Business Licenses & Permits-Other	15,000	Conservative, 6 yr. avg. = \$18K, reduce in 2021
321.330	Parking Tax	60,000	Conservative due to COVID-19. Budget 2021 @ 50% of 2020.
321.720	Gaming Licenses	0	
321.800	Cable TV Franchise	42,000	Consistent
322.000	Non-Business Licenses & Permits - Other	5,000	Permits (Zoning, Dumpsters, Building, etc related to residential properties.)
322.350	Rental Unit Permits	10,000	Conservative
322.400	Inspection Fees	9,000	Conservative
	Total Licenses & Permits	141,000	Conservative due to COVID-19 Impact

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	Fines		
331.000	Fines - Other		
331.020	Fines - Local	200	
331.100	Fines - Magistrate	11,000	Declined from 2015, used to be \$25K
331.130	Fines - State	800	
331.210	Return of Court Costs	0	
	Total Fines	12,000	Declined from 2015, used to be \$25K - \$30K
	Interest		
341.010	General Fund	1,500	Interest Rate reduction
341.030	Dividends SV EE Pension		
341.040	Dividends Police Pension Fund		
341.050	From Guggenheim	0	
341.070	Sewer Fund	3,000	Lower Rates
341.080	Escrow Fund	400	Lower Rates
341.090	DEA Task Force	200	Lower Rates
341.100	PennVest	100	Lower Rates
341.100	MegaFlex	300	Lower Rates
341.200	Capital Improvements	200	Lower Rates
341.350	Highway Maintenance	200	Lower Rates
341.400	SEPF	50	Lower Rates
341.500	PPF	50	Lower Rates
	Total Interest	6,000	
342.000	Rentals or Sale of Property	0	
	State Capital & Operating Grants		
351.000	Fed. Govt. & Oper. Grants	0	From 2018 - DOJ Bulletproof Vests
354.000	State Capital & Oper. Grants - Other	220,000	2021 - \$153K balance of Recycling Grant + \$67K balance of Calhoun Park Grant
354.010	PA Legislative Grant	0	
354.020	Public Safety	0	
354.030	DEA Treasury Refunds	60,000	Showing loss of >\$200K over last 8 years
354.160	DEA - Officer Overtime	0	
	Total State Capital & Operating Grants	280,000	

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	State Shared Revenue		
355.010	Public Utility Tax (PURTA)	1,600	Just came in October
355.020	Liquid Fuel Tax	66,000	Same as 2020
355.040	Beverage License	3,000	
355.050	VFD Relief Association	11,000	In and out - paid to firefighters; Donna has with pension in QB
355.090	Act 13 Oil and Gas Impact Fee	400	
355.000	Gen Mun Pension Fund State Aid	105,000	Increase due to more Officers. Also shows as an expense.
	Total State Shared Revenue	187,000	
	Local Operating Grants		
357.000	Other	0	
357.010	Community Foundation	0	
357.020	County	0	
	Total Local Operating Grants	0	
	County Shared Revenue		
358.100	Police Services - Other	35,000	Waterfront detail Costco, AMC, PAWC
358.110	Refunds - WHVFD	0	
358.140	Detainment - Prisoners	35,000	Increase for 2021? (Cost/Benefit Analysis shows \$4K Loss/Year)
358.160	Waterfront Resource Officer	42,000	COVID-19 Impact (7500/Mo) went to \$3K/Mo. Need to confirm \$42K / Year.
	Total County Shared Revenue	112,000	
	Charges for Services		
361.000	Charges for Services - Other	3,000	Dye tests, HARB, etc,
361.250	Lien Letters	2,000	
361.510	Bid Packets	1,000	
	Total Charges for Services	6,000	How can we increase??
	Public Safety		
362.000	Public Safety - Other		
362.110	Police Reports	500	
362.140	Refunds - School Guards	8,500	COVID-19 Impact reduced to 80%
362.160	Property Maintenance	0	
362.170	Insurance Company Contribution	2,000	Dividend from MRM Property & Liability Insurance
	Total Public Safety	11,000	

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	Public Works		
363.210	Meter Collections	500	
363.510	PA Snow Removal	5,000	
368.010	Current Trash Collection	126,000	
368.020	Delinquent Trash Collection	1,500	
368.030	Recycling (Paper Retriever, Act 904 Grant)	0	
	Total Public Works	133,000	
	Community Affairs		
367.240	Community Day	3,500	2018 & 2019 avg. approx \$5K
367.250	Halloween	800	
367.260	Christmas	700	
367.000	Other	1,000	Use of Calhoun Field
	Total Community Affairs	6,000	
391.200	Insurance Proceeds	0	
392.000	Interfund Operating Transfers		
392.300	Transfer from Capital Fund	0	2020 = \$65K from Capital Fund & \$36K from Escrow to Gen. Fund
392.300	Transfer from Other	80,000	\$80K from Escrow, current balance = \$100K
	Total Interfund Operating Transfers	80,000	
399.910	Cash Balance Forward	26,000	Gen Fund - Projected Year End = \$342K less \$26K = \$316K
	Total General Fund Revenue	\$ 2,800,000	\$350K decline made up of Budget Error RE Taxes (\$60K), COVID-19 (\$110K), Transfer from Cap. Fund (\$100K), Grants (\$80K)

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Expense Summary		2021 Budget	
400.000	Administration	510,000	Cost Reduction from 2020 primarily due to Manager and Engineering Expenses
403.000	Tax Collector	30,000	No Change from 2020
409.000	Municipal Building	30,000	Cost Reduction from 2020 primarily due to Over Budgeting for Repairs & Maintenance
410.000	Police Protection	1,050,000	Budgeting Error, included DEA & WF Officer in both categories
411.000	Fire Protection	122,000	Budgeting Error, included VFD Relief Fund(\$11K) in Misc.
427.000	Solid Waste Collection and Disposal (PW)	170,000	Cost for Recycling Bins, Educational Material incurred in 2020
454.000	Parks & Recreation	37,000	Calhoun Park Project included in Highway/Streets/Parks Projects
430.000	Public Works	298,000	2020 Budget included Doyle Landslide which was severely under budgeted
489.010	Waterfront Maintenance	201,000	Budgeting Error, Showing in RE Taxes as credit
XXX.XX	Highway/Streets/Parks Projects	172,000	New category to reflect more accurate budget, Calhoun Park Project
492.300	Transfer to Other Fund	0	These entries in 2020 are made up of the 3 Pensions
33/40/65	Miscellaneous	180,000	
Total General Fund Expense		2,800,000	See above for explanation on reduction from 2020
Net Revenue(Loss)		0	Balanced Budget

**THE
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SEWER FUND BUDGET**

2021 Sewer Fund Budget			
Revenue			NOTES
364.10	Sewage Charges	\$ 1,110,000	COVID-19 Impact (\$220K) Letters to residents have been sent by Jordan Tax and Administration
364.150	Delinquent Sewer Charges	10,000	
364.11	Sewage Connection/Tap-in Fee	2,000	Will not get any tap in fees for new apartments
364.110	Refund of Fees Alcosan	3,000	
364.000	Sanitary Sewer - Other		
364.20	Bid Packets	1,000	
Total		\$ 1,126,000	
Expenditures			
429.100	Outside Service/Billing Fees	39,000	Drmach (testing), PAW
429.200	Sewage Fees to ALCOSAN	761,341	Alcosan another 7% Increase??
429.210	Refunds Deduct Meters	0	
429.300	Sewer Maint & Repair	200,000	See Hwy/Streets/Parks Projects (Engineering)
429.310	Engineering Fees	50,000	
109.040	Pennvest Amortization	0	
Total		\$ 1,050,341	
	Variance = Favorable (Unfav)	\$ 75,659	

